

Financial Services  
Mr. Ron Y. Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, FY 2021-22 SPECIAL REVENUE - FOOD SERVICE FUND MID-YEAR BUDGET REVIEW**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES**

The Department of Food and Nutrition, the Office of Budget Management and the Office of the Controller have completed a review of the food service fund through December 31, 2021. The overall revenues and other financing sources are being increased by \$13,217,490 and appropriations are being increased by \$3,400,528 resulting in the fund balance being increased by \$9,816,962.

Projections for Federal Reimbursements for the National School Lunch Act are being increased by \$13,000,000 to reflect an increase in the total number of free meals being served to students and a higher federal meal reimbursement rate implemented under the United States Department of Agriculture (USDA) emergency pandemic program waivers for the 2021-2022 school year. USDA Commodities are being increased by \$2,000,000 to reflect an increase in USDA food entitlements that have been issued. Interest and Other is being decreased by \$32,510 to reflect updated interest projections. Food Sales are being decreased by \$1,750,000 to reflect the decrease in collections from paid meals and a-la-carte sales in school cafeterias since all meals are provided at no cost to all students.

Appropriations for Purchased Services are being increased by \$349,724 and Energy Services are being increased by \$837,904 to reflect an increase in projected energy costs to the district which results in an increase in the energy chargebacks to the food service fund. Appropriations for Food and Supplies are being increased by \$2,175,000 to reflect the increase in food usage and costs. Appropriations for Indirect Cost are being increased by \$37,900 to reflect an adjusted calculation.

<b><u>REVENUES CHANGES</u></b>	<b><u>Increase (Decrease)</u></b>
1. Increase (Decrease) <b>Federal through State</b> as follows:	\$ 15,000,000
a. National School Lunch Act	\$13,000,000
b. U.S.D.A. Commodities	<u>2,000,000</u>
Subtotal	\$15,000,000
2. Increase (Decrease) <b>Local Revenues</b> as follows:	\$ (1,782,510)
a. Interest & Other	\$ (32,510)
b. Food Sales	<u>(1,750,000)</u>
	\$ (1,782,510)
<b>Net Increase in Revenues</b>	<b><u>\$ 13,217,490</u></b>
<b><u>APPROPRIATIONS CHANGES</u></b>	
1. Increase Purchased Services based on anticipated expenditures.	\$ 349,724
2. Increase Energy Services based on latest projection.	837,904
3. Increase Food and Supplies based on anticipated expenditures.	2,175,000
4. Increase Indirect Cost to reflect adjusted calculation.	<u>37,900</u>
<b>Net Increase in Appropriations</b>	<b><u>\$ 3,400,528</u></b>
<b><u>ENDING FUND BALANCE</u></b>	
<b>Net Increase in Fund Balance</b>	<b><u>\$ 9,816,962</u></b>
<b>Net Increase in Appropriations and Ending Fund Balance</b>	<b><u>\$ 13,217,490</u></b>

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, approve Resolution No. 1, FY 2021-22 Food Service Fund Mid-Year Budget Review, increasing revenues by \$13,217,490, increasing appropriations by \$3,400,528 and increasing ending fund balance by \$9,816,962.

**SUMMARY OF REVENUES AND APPROPRIATIONS  
2021-2022 FOOD SERVICE BUDGET  
RESOLUTION NO. 1**

	<b>FY 2021-22 ADOPTED BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>FY 2021-22 AMENDED BUDGET</b>
<b><u>REVENUES</u></b>			
<b>Federal Through State</b>			
National School Lunch Act	\$ 117,000,000	\$ 13,000,000	\$ 130,000,000
U.S.D.A. Commodities	10,500,000	2,000,000	12,500,000
Other	900,000	-	900,000
<b>Total Federal</b>	<b>\$ 128,400,000</b>	<b>\$ 15,000,000</b>	<b>\$ 143,400,000</b>
<b>State</b>			
Food Service Supplement	\$ 1,678,574	\$ -	\$ 1,678,574
<b>Total State</b>	<b>\$ 1,678,574</b>	<b>\$ -</b>	<b>\$ 1,678,574</b>
<b>Local</b>			
Interest and Other	\$ 57,295	\$ (32,510)	\$ 24,785
Food Sales	2,500,000	(1,750,000)	750,000
<b>Total Local</b>	<b>\$ 2,557,295</b>	<b>\$ (1,782,510)</b>	<b>\$ 774,785</b>
<b>TOTAL REVENUES</b>	<b>\$ 132,635,869</b>	<b>\$ 13,217,490</b>	<b>\$ 145,853,359</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 22,733,592</b>	<b>\$ -</b>	<b>\$ 22,733,592</b>
<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>\$ 155,369,461</b>	<b>\$ 13,217,490</b>	<b>\$ 168,586,951</b>
<b><u>APPROPRIATIONS AND RESERVES</u></b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 42,833,612	\$ -	\$ 42,833,612
Employee Benefits	24,730,157	-	24,730,157
Purchased Services	4,994,737	349,724	5,344,461
Energy Services	6,506,650	837,904	7,344,554
Food & Supplies	65,038,000	2,175,000	67,213,000
Capital Outlay	1,000,000	-	1,000,000
Indirect Cost & Other	2,458,364	37,900	2,496,264
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 147,561,520</b>	<b>\$ 3,400,528</b>	<b>\$ 150,962,048</b>
<b>Ending Fund Balance</b>			
Non-Spendable	\$ 3,885,816	\$ (248,216)	\$ 3,637,600
Restricted	3,922,125	10,065,178	13,987,303
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 7,807,941</b>	<b>\$ 9,816,962</b>	<b>\$ 17,624,903</b>
<b>TOTAL APPROPRIATIONS &amp; FUND BALANCE</b>	<b>\$ 155,369,461</b>	<b>\$ 13,217,490</b>	<b>\$ 168,586,951</b>